



General Assembly

January Session, 2021

**Raised Bill No. 1068**

LCO No. 5474



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:  
(PD)

**AN ACT CONCERNING PROPERTY TAXES AND AFFORDABLE HOUSING.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (NEW) (*Effective October 1, 2021, and applicable to assessment*  
2 *years commencing on or after October 1, 2021*) (a) In addition to the tax  
3 under chapter 204 of the general statutes, each municipality shall  
4 impose upon each owner of residential real property located in such  
5 municipality an assessment for such residential real property in  
6 accordance with the provisions of subsection (b) of this section,  
7 provided the first three hundred thousand dollars of the assessed value  
8 of such residential real property shall be exempt from such additional  
9 assessment.

10 (b) (1) In the case of a municipality in which ten per cent or more of  
11 all dwelling units in such municipality are described in subdivisions (1)  
12 to (5), inclusive, of subsection (k) of section 8-30g of the general statutes,  
13 such municipality shall impose an additional assessment rate of zero  
14 mills.

15 (2) In the case of a municipality in which eight per cent or more, but

16 less than ten per cent, of all dwelling units in such municipality are  
17 described in subdivisions (1) to (5), inclusive, of subsection (k) of section  
18 8-30g of the general statutes, such municipality shall impose an  
19 additional assessment rate of four-tenths of one mill.

20 (3) In the case of a municipality in which six per cent or more, but less  
21 than eight per cent, of all dwelling units in such municipality are  
22 described in subdivisions (1) to (5), inclusive, of subsection (k) of section  
23 8-30g of the general statutes, such municipality shall impose an  
24 additional assessment rate of eight-tenths of one mill.

25 (4) In the case of a municipality in which four per cent or more, but  
26 less than six per cent, of all dwelling units in such municipality are  
27 described in subdivisions (1) to (5), inclusive, of subsection (k) of section  
28 8-30g of the general statutes, such municipality shall impose an  
29 additional assessment rate of one and two-tenths of one mill.

30 (5) In the case of a municipality in which two per cent or more, but  
31 less than four per cent, of all dwelling units in such municipality are  
32 described in subdivisions (1) to (5), inclusive, of subsection (k) of section  
33 8-30g of the general statutes, such municipality shall impose an  
34 additional assessment rate of one and six-tenths of one mill.

35 (6) In the case of a municipality in which less than two per cent of all  
36 dwelling units in such municipality are described in subdivisions (1) to  
37 (5), inclusive, of subsection (k) of section 8-30g of the general statutes,  
38 such municipality shall impose an additional assessment rate of two  
39 mills.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2021, and applicable to assessment years commencing on or after October 1, 2021</i>	New section

***Statement of Purpose:***

To require each municipality to impose an assessment rate, in addition to that provided for under chapter 204 of the general statutes, on all residential real property in such municipality depending on the amount of certain affordable housing in such municipality.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*